**GOVERNMENT OF ANDHRAPRADESH**
**ABSTRACT**

IT, E&C Department – IT Promotion – Andhra Pradesh Electronics Policy 2021-24 – Operational Guidelines for Implementation – Orders – Issued.

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**INFORMATION TECHNOLOGY, ELECTRONICS & COMMUNICATIONS (PROMOTIONS) DEPARTMENT**

**G.O. Ms. No. 12** **Date: 22.11.2021**

**Read the following**

1. G.O. Ms. No. 5, IT, E&C (Promotions) Department, dated 17.05.2021

****

**ORDER:**

In the G.O. read above, the Government have issued orders to introduce the Andhra Pradesh Electronics Policy 2021-2024 offering a set of incentives to boost the Electronics manufacturing sector in Andhra Pradesh and generate large scale direct employment, tap into investments coming to India as a result of the changing supply chain dynamics globally and thereby transform the State of Andhra Pradesh into a preferred investment destination for the Electronics sector while focusing on backward integration of the Electronics manufacturing value chain.

The Government after careful examination, hereby accord its approval for the Operational Guidelines for Andhra Pradesh Electronics Policy 2021-24 as appended to these orders.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)**

**G. JAYA LAKSHMI**
**PRINCIPAL SECRETARY TO GOVERNMENT**

To:
All the Departments of Secretariat
Spl. CS, Industries & Commerce Department, Government of Andhra Pradesh
The Commissioner and I.G., Stamps and Registration, Vijayawada
The Vice Chairman and Managing Director, APIIC, Mangalagiri
The Director, Industries& Commerce, Andhra Pradesh
The Commissioner, Information and Public Relations, Andhra Pradesh
The Member Secretary, A.P. Pollution Control Board, Andhra Pradesh

The Chairman & MD, AP TRANSCO, Vijayawada
The Managing Director, APCPDCL/APEPDCL /APSPDCL
The Commissioner, Labour, Andhra Pradesh
The Vice Chairman, VUDA/TUDA/VGTMUDA
All the District Collectors & Magistrates, Andhra Pradesh
All the Municipal Commissioners, Andhra Pradesh
The Managing Director, APTS, Vijayawada
The Group CEO, APEITA
The Development Commissioner, VSEZ, Visakhapatnam
The Director, STPI, Andhra Pradesh

Copy to:
The Secretary, Ministry of Electronics & Information Technology (MeitY), Government of India
The Chief Minister's Office, Government of Andhra Pradesh
PS to Chief Secretary to Government of Andhra Pradesh
PS to Prl. Finance Secretary, Government of Andhra Pradesh
OSD to Minister for III&C, IT,E&C, SD&T, Government of Andhra Pradesh
PS to Minister for Finance, Government of Andhra Pradesh
PS to Minister for Revenue, Government of Andhra Pradesh
PS to Minister for MA&UD, Government of Andhra Pradesh
PS to Minister for Energy, Government of Andhra Pradesh
PS to Minister for Labour, Government of Andhra Pradesh
PS to Secretary Planning Department, Government of Andhra Pradesh

**// FORWRDED :: BY ORDER //**

**SECTION OFFICER**

# Operational Guidelines for Implementation of Andhra Pradesh Electronics Policy 2021-2024

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# 1. INTRODUCTION

Electronics manufacturing is one of the fastest growing manufacturing industries in the world with a global production of about USD 2 Trillion (INR 150 Trillion) in 2017-18. Whiletraditionally countries such as China, South Korea and Taiwan have led the manufacturing output, the fast-changing trade equations between major economies worldwide are seeing investments flowing into countries such as India, Malaysia, Thailand, and Vietnam.

The Indian market for electronics goods stood at around USD 118.2 Billion (INR 8.9 Trillion) in the year 2018-19 and is expected to quadruple to about USD 400 Billion (INR 30 Trillion) by 2025, driven by the growth in income levels and higher disposable incomes. Mobile phones, Industrial electronics, Strategic electronics are some of the major sub-sectors in electronics with growth potential in India. The Electronics System Design and Manufacturing (ESDM) sector currently provides employment to about 20 lakh people in the country. The Government of India in its National Policy for Electronics, 2019 highlighted the strategic importance of electronics manufacturing and set a target to produce 1 billion mobile handsets by 2025.

Electronics manufacturing sector is poised for rapid growth in Andhra Pradesh (AP). The state is consistently featuring in the top 3 destinations in India for mobile manufacturing. Major global firms have started operations in AP. The state is also receiving multipleinvestment proposals for setting up of electronics manufacturing firms.

# 2. AREA OF OPERATION

The policy is applicable for the projects which are operating anywhere in the State of Andhra Pradesh.

# 3. COMMENCEMENT AND DURATION OF THE POLICY

The policy will be in operation from 01.04.2021 to 31.03.2024 (inclusive of both dates), with modifications as may be brought about during the operation of this scheme. The policy will be applicable to the projects which are approved during the policy period.

# 4. DEFINITIONS

## 4.1. Approved Project

Approved project means a project approved by CCITEI under the policy based on the DPR submitted. A Project under the Policy would be a new business enterprise or expansion of an existing enterprise which an applicant intends to implement as per an application submitted under the Policy. The business enterprise could be carried out at one or more locations.

## 4.2. Approved Project Cost

Approved Project Cost means, the cost of the project on different components as approved by the term loan lending institution or in case of joint financing, by the lead term loan lending institution. The Appraised Project Cost by the Scheduled Commercial Banks/ Financial Institutions recognized by Reserve Bank of India for the purpose of sanction of term loan would be treated as the Approved Project Cost. However, the component of working capital margin will not be considered for computing investment subsidy for MSEs.In respect of self-financed projects, the Approved Project Cost will need to be certified by empaneled Chartered Accountant/ Chartered Engineer and the cost of the individual elements should be validated by the latest audited financial statements of the firm.

## 4.3. BC Enterprise

BC enterprise is an enterprise with 100% Backward Class (BC) entrepreneurs. BC entrepreneur refers to a person hailing from Andhra Pradesh and belonging to BC Category as notified by the Government of Andhra Pradesh from time to time.

## 4.4. Break-In-Production

The Electronics industry obtaining incentives should be in continuous production for a period of six (6) years in respect of MSMEs and eight (8) years in respect of other enterprises from the DCP failing which all incentives/ concessions sanctioned are liable to be cancelled and the incentives/ concessions already availed are liable for recovery. In this regard, APEITA should monitor the progress of these enterprises and submit report to the ITE&C department on a half yearly basis. Break-in-production up to a period of three (3) years due to the reasons beyond its control such as shortage of raw-materials, power and change of management, etc. may be condoned by CCITEI on merits. Any break-in- production will result in extending the continuous production period requirement, by the period of such a break.

Any break in production during COVID-19 lock down/ natural calamities will be considered as deemed condonation period.

## 4.5. CCITEI

CCITEI refers to an empowered ‘Consultative Committee for the Information Technology and Electronics Industry’ constituted by the state Government with the representatives of the Government and industry, if any.

### 4.6. Common Facility Centre (CFC)

CFC refers to the facility that provides common infrastructure such as packaging and warehousing, effluent and water treatment plants, testing and certification facilities, 3D printing facilities, Maker labs, Prototyping facilities, mail room etc.

### 4.7. Continuous Production

Continuous production means continuous working of an Electronics industry on approved lines for a minimum period of six (6) years for Micro, Small and Medium Enterprises (MSMEs) and eight (8) years for other enterprises without any break in production. If any enterprise is not in production/ working for more than 90 days continuously, then it shall be treated as break in production and not in continuous working.

### 4.8. Date of Commencement of Commercial Production (DCP)

The date on which commercial production has started, as indicated in the UAM/ EM Part – II/ Part B of IEM/ IL in respect of Micro, Small & Medium Enterprises and Large Industries respectively, as the case may be and as confirmed and certified by General Manager/Vice President, APEITA. While confirming/ certifying the DCP of the enterprise by General Manager/ Vice President, APEITA as stated above, due diligence is to be exercised by correlating date of purchase of machinery, date of installation, power release and first sale bill, power bills, Excise duty payment etc. In case of any dispute on DCP between the Enterprise and the Department, CCITEI will review and its decision is final.

### 4.9. Date of handing over of land/ shed

The date on which physical land/ shed possession is given to the project proponent by the Andhra Pradesh Industrial Infrastructure Corporation (APIIC) or any other authorized agency nominated by the Government or a legal public/ private entity.

### 4.10. Detailed Project Report (DPR)/ Business Proposal

DPR/ business proposal for the purpose of the policy means a detailed business plan submitted by the applicant seeking approval for a project/ land/ shed/ incentive. The report should be in a prescribed format containing requisite information along with supporting documents.

### 4.11. Electronics Components Manufacturing

Electronics components manufacturing is defined as the activity of producing specified basic discrete devices or physical entities that are used in Electronics manufacturing.

### 4.12. Electronics Industry

Electronics industry refers to the organizations that are involved in activities such as design and development, manufacture, assembly, testing of electronic finished goods and electronic components, and servicing of electronic equipment.

### 4.13. Electronics Manufacturing

Electronics manufacturing refers to the activity of assembling electronics finished goods, assemblies, and sub-assemblies.

### 4.14. Electronics Manufacturing Cluster (EMC)

Electronics Manufacturing Cluster refers to a dedicated area intended for establishing multiple electronics industries with common and social infrastructure notified by the Government. This may include a Greenfield EMC or a Brownfield EMC.

### 4.15. Expansion/ Diversification of Existing Unit

Expansion: Existing Industrial Enterprises, setting up expansion projects, involving enhancement of Fixed Capital Investment by at least 25% as well as enhancement of installed capacity by 25% for the same product lines will be eligible for incentives.
Diversification: Existing Industrial Enterprises making investment for a new product, involving Diversification with an enhancement of least 25% of new fixed capital investment as well as enhancement of turnover by at least 25%, in value terms (the average turnoverof the previous three financial years will be used for computation) will be eligible for incentives.

### 4.16. Financial Year

1st April to 31st March of next year

### 4.17. First Half Year

1st April to 30th September of the same year

### 4.18. Fixed Capital Investment (FCI)

Fixed Capital Investment means investment on land, building, plant, machinery & equipment assessed as per the relevant section of this document.

### 4.19. Industrial Area Local Authority (IALA)

Industrial Area Local Authority (IALA) is a body to promote local self-governance of industrial areas involving the taxpayer's community in the notified industrial areas in the management/ maintenance of such industrial areas.

### 4.20. Investment Capacity

Investment capacity means the quantum of proposed investment in the state by an electronics industry for which the said industry can provide source of funds.

### 4.21. Local employment

Local employment would be defined as per the AP Employment of Local Candidates Act 2019.

### 4.22. Mega Project

Electronics industry/ enterprise with an investment over INR 500 Cr. or employment over 4,000.

### 4.23. Micro, Small and Medium Enterprises

Micro, small and medium enterprises are defined as per the Government of India Act.

### 4.24. Month

Calendar Months

### 4.25. Nodal Agency

Andhra Pradesh Electronics & Information Technology Agency (APEITA) will act as a nodal agency for implementing the Policy

### 4.26. Original Fixed Capital Investment

Investments made on fixed capital assets prior to expansion/ diversification will be treated as Original Fixed Capital Investment. While computing this Original Fixed Capital Investment, neither depreciation nor revaluation will be considered. Fixed assets include cost of land, civil works, plant, machinery, and equipment as per the approved project cost.

### 4.27. Revised Project Cost

If the Project Cost for the self-financed Electronics industries is increasing or decreasing by not more than 10%, a self-certification of the revised project cost by the enterprise shall be considered as the revised project cost. If the revised project cost is increasing or decreasing by more than 10% of Project Cost then it will need to be certified by Chartered Accountant/ Chartered Engineer, empaneled by the Government of Andhra Pradesh, and the cost of the individual elements should be validated by the latest audited financial statements of the firm. For enterprises taking a term loan, the revised project cost will need to be certified by the Scheduled Commercial Banks/ Financial Institutions financing the enterprise and recognized by the Reserve Bank of India.

### 4.28. SC / ST Enterprise

SC/ ST enterprise is an enterprise with 100% Scheduled Caste (SC) / Scheduled Tribe (ST) entrepreneurs. SC/ ST entrepreneur refers to a person belonging to SC/ ST Category as notified by the Government of Andhra Pradesh from time to time. All non-statutory concessions granted to S.C. (Hindus) by the State Government including economic support schemes sanctioned by A.P. Scheduled Castes Cooperative Finance Corporation have

been extended to Scheduled Caste converts to Christianity and Buddhism as per orders issued in the G.O.Ms.No.341, Social Welfare (PR) Dept. dated 30.8.1977.

### 4.29. Second Half Year

1st October to 31st March of next year

### 4.30. Women Enterprise

Women enterprise is an enterprise with 100% women entrepreneurs.

### 4.31. Zone A

Zone A is defined as the brownfield electronic manufacturing clusters (EMC) developed by the Government of Andhra Pradesh or it's agencies i.e. EMC -1 and EMC – 2 in Tirupati, Chittoor district.

### 4.32. Zone B

Zone B is defined as the greenfield Electronics Manufacturing Clusters being developed by the Government of Andhra Pradesh or it's agencies in YSR EMC in Kopparthy, Kadapa district.

## 5. COMMON PROCEDURE FOR CLAIMING VARIOUS INCENTIVES

**General Rules:**

a) Only approved projects of Electronics industry will be eligible for incentives under the Electronics Policy 2021-24. Companies which do not submit the DPR for project approval for their project within 6 months from DCP shall not be eligible for incentives.

b) The approved project will be eligible for any incentive only if the electronics industry commences commercial production/ operation within 3 (three) years from the date of handing over of land and within one (1) year from the date of handing over of shed to the enterprise/ industry. However, CCITEI may take a decision extending the timelines based on valid reasons stated by the industry.

c) Further, only those enterprises which fulfill the following criteria are eligible for incentives:
   - The enterprise should have a registered/ branch office in Andhra Pradesh
   - The enterprise/ their manpower contracting agencies should pay and process the provident funds (PF) from Andhra Pradesh and pay professional tax to designated State authorities in Andhra Pradesh

d) The electronics industry which wishes to avail incentives shall file separate claim application for each of the incentives they are eligible for, through online incentive portal/ application form as prescribed by APEITA, within the stipulated time frame.

e) Any electronics enterprise going for expansion/ diversification, should submit the claim application separately subject to the conditions stipulated at Para No.4.15, otherwise the Electronics enterprise will be legally and financially treated as the original electronics

enterprise prior to expansion/ diversification, and the incentives/concessions will be considered from the DCP of the original electronics enterprise.

f) All enterprises shall submit Common Application Form (CAF) (Form 1) for applying for the incentives along with relevant form for the specific incentive.

g) The overall incentive amount shall be capped to 50% of FCI for projects in Zone A and 100% of FCI for projects in Zone B. The Incentive disbursement shall not be more than 10% of FCI in each financial year. The incentives under this policy are in addition to any Government of India incentives which the industrial unit may be eligible for.

## 5.1. Investment subsidy

| S. No. | Enterprise Category | Zone | % of reimbursement | Maximum Limit (in INR) |
|---|---|---|---|---|
| 1 | Electronics enterprise | Zone A | 20% of FCI | 20,00,00,000 |
| 2 | Electronics enterprise | Zone B | 20% of FCI | 20,00,00,000 |
| 3 | Electronics Industry (SC/ ST / BC / Women enterprises) | Zone A | 25% of FCI | 25,00,00,000 |
| 4 | Electronics enterprises (SC/ ST / BC / Women enterprises) | Zone B | 25% of FCI | 25,00,00,000 |

**5.1.1.** Approved project of an electronics enterprise that has completed 1 (one) year of commercial production from DCP shall be eligible to apply for investment subsidy and shall submit their claims in the prescribed application form given at FORM (2) within six months from the date of eligibility, to APEITA.

**5.1.2.** The quantum of investment subsidy for different categories and zones is tabulated as above. The eligible quantum shall be capped to 10% of FCI in a given year. The balance eligible investment subsidy shall be accrued, if any, shall be disbursed in the subsequent year (s).

**5.1.3.** Investment subsidy shall be applicable to all eligible new and expansion/ diversification enterprises, subject to fulfillment of other conditions stipulated.

**5.1.4.** In case of land and building or shed purchased from existing industry/ enterprise which has availed incentives, the land and building or shed cost will not be considered as part of FCI for computing investment subsidy. In case the original unithas not availed incentives on land and building, the depreciated value of building (excluding land cost) will be considered as part of FCI for computing investment subsidy. A certificate on the depreciated value of building, quality, and life of the building by Chartered Engineer are to be submitted along with the application.

**5.1.5.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claims, in addition to the application form.

**5.1.6.** SC/ ST/ BC enterprises shall submit caste certificates of promoters, issued by the competent authority, to claim enhanced incentives under this category.

## 5.2. Reimbursement of Stamp duty, Transfer duty and Registration Fee

| S. No. | Enterprise | Zone | % of reimbursement | Maximum Limit |
|---|---|---|---|---|
| 1 | Electronics Industry | Zone A | 100% | Not Applicable |
| 2 | Electronics Industry | Zone B | 100% | Not Applicable |

**5.2.1.** To be eligible for the incentive, the enterprise should have completed at least 1 Year of commercial production from DCP and shall submit their claims in the prescribed application form given at FORM (3) within 6 months of attaining eligibility to APEITA.

**5.2.2.** Stamp duty shall also be reimbursed for lease of land/ shed/ building and mortgages and hypothecations.

**5.2.3.** Stamp duty will be reimbursed only for the first transaction on the land/building/shed and subsequent transactions will not be eligible for stamp duty reimbursement even in case of land purchases in open auction conducted by financial institution.

**5.2.4.** Stamp duty, transfer duty, mortgages and hypothecations benefits will be applicable to all eligible approved new projects and expansion/ diversification projects, subject to fulfillment of the conditions stipulated.

**5.2.5.** The above benefits shall be admissible up to five times of the plinth area of the factory building constructed within the approved project cost. However, in respect of enterprises where the open land requirements would be larger due to the specific nature of the sector within the electronics industry, CCITEI may consider allowing land in excess of five times plinth area on a case-to- case basis.

**5.2.6.** Stamp duty on mortgages and hypothecations paid by an enterprise for availing term loan from the financial institutions on assessed FCI only would be eligible. This incentive is not applicable on working capital. If the mortgage deed is registered in any state other than Andhra Pradesh in favour of any financial institution, then, this incentive will not be extended.

**5.2.7.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of the incentive claim, in addition to the application form, given at FORM (3).

### 5.3. Reimbursement of power cost

| S. No. | Enterprise | Zone | Reimbursement | Maximum Limit |
|---|---|---|---|---|
| 1 | Electronics enterprise | Zone A | INR 1/ unit for 5 years | Overall incentives capped at 50% of FCI |
| 2 | Electronics enterprise (SC / ST / BC / Women enterprises) | Zone A | INR 1.50/ unit for 5 years | Overall incentives capped at 50% of FCI |
| 3 | Electronics enterprise | Zone B | Not Applicable | Overall incentives |

| S. No. | Enterprise | Zone | Reimbursement | Maximum Limit |
|---|---|---|---|---|
| | | | (Power is provided at subsidized cost) | capped at 100% of FCI |

**5.3.1.** To be eligible for this incentive the enterprise should complete at least 1 (one) year of commercial production from DCP and shall submit their first claim in the prescribed application form given at FORM (4) within 6 months from attainingeligibility and for subsequent claims before 30th September of the following financial year to APEITA.

**5.3.2.** SC/ ST/ BC enterprises shall submit caste certificates of promoters, issued by the competent authority to claim enhanced incentives under this category.

**5.3.3.** This reimbursement is only on the energy consumption (charges for number of units consumed in KVAH only but not on Contract Maximum Demand (CMD) or any other charges levied by DISCOMs). Residential and colony power consumption and open access power is not eligible for reimbursement of power cost.

**5.3.4.** The reimbursement of power cost shall be applicable to all the eligible new and expansion/ diversification projects, subject to fulfillment of the other conditions stipulated.

**5.3.5.** The power cost reimbursement shall be applicable to the electronics enterprises, which are utilizing power from DISCOMs and Rural Electrical Companies (RECs). However, power connection should be in the name of the enterprise.

**5.3.6.** Reimbursement of power cost will be allowed in case of expansion/ diversification projects over and above base power consumed. For the purpose of reimbursement, annual power consumption will be considered. The reimbursement will be made once in every financial year, but in case actual power consumed during the year is less than annual base consumption, reimbursement made during any previousperiod will be adjusted in future reimbursement. If excess is paid and could not be adjusted in future claims, it will be recovered under Revenue Recovery Act.

**5.3.7.** The base annual consumption will be either the average annual power consumption of the previous three financial years of the expansion/ diversification project as certified by Chartered Accountant or 75% of the highest power consumed in the last 3 years by the original unit, whichever is higher. Power consumed over and above the base consumption will be eligible for reimbursement of power cost. If the electronics industry has taken up expansion/diversification in the same year, the base power consumption will be calculated proportionately.

**5.3.8.** In case the electronics enterprise purchases second-hand land and building along with power either on lease or outright sale, the unit will not be entitled for any power cost reimbursement if the power connection is in the name of the original industry/enterprise. However, if the original industry/ enterprise transfers the power connection in the name of the electronics enterprise / approved project, they are entitled for power cost reimbursement provided they install new plant and machinery.

**5.3.9.** Power for approved projects in Zone B will be provided at a subsidized rate of INR

4.50 per unit and will not be eligible for reimbursement of power cost.

**5.3.10.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claim, in addition to the application form.

## 5.4. Reimbursement of Interest subsidy

| S. No. | Enterprise | Zones | % of reimbursement | Maximum Limit |
|---|---|---|---|---|
| 1 | Electronics industry | Zone A | Not applicable | Not Applicable |
| 2 | Electronics industry | Zone B | 5% on term loan for 5 years | INR 1,50,00,000 per annum |

**5.4.1.** To be eligible for this incentive, the approved project should complete at least 1 (one) year of commercial production from the DCP.

**5.4.2.** Eligible electronics enterprises shall submit their claims in the prescribed application form given at FORM (5) within 6 months from attaining eligibility and for subsequent claims before 30th September of the following financial year to APEITA.

**5.4.3.** This incentive is applicable for new and expansion/ diversification projects subject to fulfillment of all other the conditions stipulated.

**5.4.4.** The new/ expansion/ diversification approved projects of electronics industry availing term loan from Scheduled Commercial Banks / Financial Institutions/ Cooperative Banks/ RRB recognized by Reserve Bank of India, Andhra Pradesh State Financial Corporation (APSFC) and Small Industries Development Bank of India (SIDBI) only are eligible under this scheme.

**5.4.5.** For the purpose of interest subsidy, the rate of interest charged will be taken as the applicable rate of interest.

**5.4.6.** This reimbursement to the electronics enterprise shall not include penal interest, liquidated damages etc. paid to the financial institutions/ banks.

**5.4.7.** The interest reimbursement will be made in proportion to the interest paid against the total interest to be paid in the given financial year.

**5.4.8.** The loan accounts that are classified as overdue in the books of the bank or Non-performing Assets at year-end are ineligible. However, if they resume on-time repayments and regularize the arrears, they are eligible for the incentives in thenext financial year. For this purpose, the banker has to certify that the repayment is regular, and the account is standard and the same is to be enclosed along with claim application. In case the accounts are regularized, the units will be given this benefit for the period for which the accounts are regularized along with the regular claim excluding penal interest.

**5.4.9.** The total rate of interest reimbursed by the GoAP and the Central Government under interest subvention or the Technology Upgradation Fund (TUF). shall not exceed the rate of interest imposed by the financial institution.

**5.4.10.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claims, in addition to the application form.

## 5.5. SGST reimbursement

| S. No. | Enterprise | Zones | % of reimbursement | Maximum Limit |
|---|---|---|---|---|
| 1 | Electronics enterprise | Zone A | 100% net SGST for 8 years | Overall incentive capped at 50% of FCI |
| 2 | Electronics enterprise | Zone B | 100% net SGST for 8 years | Overall incentive capped at 100% of FCI |

5.5.1. To be eligible for this incentive, the approved project should complete at least 1 (one) year of commercial production from the DCP.

5.5.2. Eligible electronics enterprises shall submit their claims in the prescribed application form given at FORM (6) within 6 months from attaining eligibility and for subsequent claims before 30th September of the following financial year to APEITA.

5.5.3. Net SGST accrued to the State: Net SGST means SGST amount paid through cash ledger against the output liability of SGST on sale of eligible products. The eligible unit shall first have to utilize all the eligible Input tax credit (ITC) available in its Credit Ledger, including eligible ITC of IGST as provided under the CGST Act, 2017 as may be amended from time to time, before adjusting the SGST amount through Cash Ledger.

5.5.4. Only the products where the end consumption happens in the state of Andhra Pradesh shall be eligible for this incentive. Further, the liability to prove such end consumption within the state shall rest with the applicant.

5.5.5. The net SGST accrued to the state for a period of 8 years from the DCP or up to realization of 50% FCI for projects in Zone A or 100% FCI for projects in Zone B as the case may be, whichever is earlier, shall be reimbursed.

5.5.6. The expansion/ diversification projects will be allowed for reimbursement on State SGST paid on production made over and above the base annual production capacity of the original enterprise i.e., before expansion/ diversification. The base annual production is either the average annual production of previous three financial years or 75% of installed capacity of the original Industrial Enterprise, whichever is higher in the case of manufacturing single product (as certified by Financial Institution/ Chartered Accountant). If the enterprise/ industry takes up expansion/diversification in the same year, the base capacity will be calculated proportionately. In case of multi products, the average annual sales turnover of previous three financial years will be taken as base turnover (as certified by Chartered Accountant).

5.5.7. The enterprise shall obtain the details of the net SGST accrued to the state, paid during the year for which the claim is being made duly certified by State Commercial Tax authorities for original/expansion/diversification enterprise separately as the case may be.

5.5.8. Eligible unit shall have to obtain a separate registration under GST Act for manufacturing of eligible products only. The eligible unit shall not carry out any trading activity or provision of any services not relating to eligible products from its

place of business. The eligible unit shall have to obtain a separate registration, if the unit carries out trading activity or provision of any services not relating to eligible products. Incentives shall be allowed only for eligible goods manufactured in the eligible unit and not on the resale of goods.

5.5.9. If the eligible unit has shown its inter-state sales as intra-state sales through intermediary/ marketing network/ or any other middle man, either directly or indirectly controlled by it, in order to get higher incentives then the eligibility of the unit shall be liable to be cancelled with effect from the date of such contravention, and the eligible unit shall be liable to return forthwith the incentives availed together with interest at the rate of eighteen percent per annum.

5.5.10. Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claim, in addition to the application form.

## 5.6. Reimbursement of Logistics Cost

| S. No. | Enterprise | Zones | % of reimbursement | Maximum Limit |
|---|---|---|---|---|
| 1 | Electronics enterprise | Zone A | Not Applicable | Not Applicable |
| 2 | Electronics enterprise (for domestic transport cost) | Zone B | 25% of cost incurred on domestic transport up to INR 50 lakh per annum for 5 years | INR 50 Lakh per annum |
| 3 | Electronics enterprise (global firms relocating their existing plants to India – cost incurred on import of manufacturing equipment) | Zone B | 50% of cost incurred on import of manufacturing equipment up to INR 2 Cr. | One-time incentive capped at INR 2 Cr. |

**Domestic Transport Cost:**

**5.6.1.** To be eligible for this incentive, the approved project should complete at least 1 (one) year of commercial production from the DCP.

**5.6.2.** Eligible enterprise shall submit their claims in the prescribed application form given at FORM (7) within 6 months from attaining eligibility and for subsequent claims before 30$^{th}$ September of the following financial year to APEITA.

**5.6.3.** For the purpose of this incentive, transport cost includes costs incurred in transportation of inputs, raw material, and finished goods to and from the approved project location such as freight cost, carrier cost, fuel cost, third party logistics vendor cost, taxes, and statutory charges/ fees.

**5.6.4.** The reimbursement shall not include penalties, interest, fines, and late dues incurred as part of transport of goods. It shall not include cost of transportation of employees. While calculating the transport cost, any transport cost capitalized shall be removed.

**5.6.5.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claim, in addition to the application form.

**Cost incurred on import of manufacturing equipment on relocation:**

**5.6.6.** To be eligible for this incentive, the approved project should complete at least 1(one) year of commercial production from the DCP.

**5.6.7.** To be eligible to claim logistics cost incurred on import of manufacturing equipment, the electronics enterprise must specify the details in the DPR / business proposal submitted for approval to CCITEI. This incentive is eligible for units relocating their operations from other nations into Andhra Pradesh, provided:

**5.6.8.** The logistics cost eligible shall be lower of actual cost claimed and cost of freight as calculated by deducting Free on Board (FOB) value and Insurance Cost from Cost Insurance Freight (CIF) value of imported plant and equipment.

**5.6.9.** The reimbursement will not include penalties, interest, fines, and late dues incurred as part of transport of goods. It shall not include cost of transportation of employees. While calculating the transport cost, any transport cost capitalized shall be removed.

**5.6.10.** Eligible electronics enterprise shall submit their claims in the prescribed application form given at FORM (7) for reimbursement of logistics cost on import of manufacturing plant and equipment within six months from attaining eligibility.

**5.6.11.** The logistics cost incurred from the date of handing over of land/shed up to 6 months from the date of commercial production / operation of approved project may be permissible.

**5.6.12.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claim, in addition to the application form.

## 5.7. Production Linked Incentive (PLI) Scheme

| S. No. | Enterprise | Zones | % of reimbursement | Maximum Limit |
|---|---|---|---|---|
| 1 | Electronics enterprise | Zone A | Not applicable | Not applicable |
| 2 | Electronics enterprise | Zone B | Up to 5% on annual incremental sales (over base year) | Overall incentive capped at 100% of FCI |

**5.7.1.** To be eligible for the incentive, the enterprise should have completed at least 1 (one) year of commercial production from DCP.

**5.7.2.** The project approval shall be accorded by CCITEI based on the merit of the DPR submitted.

**5.7.3.** To be eligible for project approval under the scheme, the enterprise should commit to invest at least INR 100 Cr. as FCI or generate at least 1,000 employment after the date of notification of the policy.

**5.7.4.** The company would be eligible to apply for this incentive from the year in which it attains a realized investment of INR 100 Cr. or realized employment of 1,000.

**5.7.5.** The eligible incentive shall be calculated as a percentage of annual incremental sales over base year, from the approved plant in Andhra Pradesh. Only the revenue from sales shall be considered for computing the incentive. Further, other income such as interest income, revenue from sale of assets etc. shall not be considered.

**5.7.6.** Base year for the purpose of the policy shall be the financial year 2021-22.

**5.7.7.** The incentive rate listed in table below is applicable to the specific financial year irrespective of the number of years since DCP.

| Year Wise Rate of Incentive | |
|---|---|
| **Year** | **Incentive Rate** |
| 2022-23 | 5% |
| 2023-24 | 5% |
| 2024-25 | 4% |
| 2025-26 | 4% |
| 2026-27 | 3% |
| 2027-28 | 3% |
| 2028-29 | 2% |
| 2029-30 | 2% |
| 2030-31 | 1% |
| 2031-32 | 1% |

**5.7.8.** The annual sales eligible for calculation of incentive shall refer to the sale value of goods manufactured by the electronics enterprise in the approved project within the specific approved location only, for the given financial year.

**5.7.9.** The eligible enterprise/ industry should submit incentive claim in prescribed application FORM (8) within 6 months after completion of 1 (one) year of commercialproduction for the first claim and by 31$^{st}$ December of the following financial year for subsequent claims to APEITA.

**5.7.10.** Enterprises applying for this incentive shall be required to submit documentation in Annexure-A for verification of incentive claim, in addition to the application form.

**5.7.11.** In case enterprise has multiple factories in multiple locations within the state, separate book of accounts shall be maintained for each factory.

## 6. LAND/ SHED ALLOTMENT FOR ELECTRONICS INDUSTRY

6.1. Land/ shed allotment and other related matters such as cost, mode of allotment, to the Electronics enterprise shall be as per the norms prescribed by the land allotment agency from time to time.

6.2. The extent of land/ shed to be allotted to an industrial enterprise shall be determined by CCITEI based on the recommendation of APEITA. For this purpose, APEITA shall hire an expert 3rd party agency or industry experts through a competitive bidding process or empanelment.

6.3. The Electronics enterprise must ensure commencement of operations within 3 years from the date of handing over of land and 1 year from the date of handing over of shed. Extension of Timeline (EOT) requests from the industrial enterprises shall beas per the land allotment agency.

6.4. The following timelines are applicable in case of Electronics enterprises, from the date of handing over of land/ shed, to claim incentives:

a) Commence operations within 3 years for land and within 1 year for shed
b) Employment and investment fulfillment as per the milestones proposed in the approved DPR

6.5. In case the unit/ enterprise fails to commence operations as outlined in Para 6.4 of this document, from the date of handing over of land, such units may be served a legal notice by the respective competent authority based on the recommendation of APEITA. The course of action on the legal notice shall be examined and placed before CCITEI by APEITA.

6.6. In case the unit/ enterprise fails to meet the stipulated milestones in terms of employment generation, such units may be served a legal notice by APEITA. The course of action on the legal notice shall be examined and placed before CCITEI by APEITA.

6.7. Mixed purpose land usage is allowed up to 25 percent of the total land allotted towards employee housing, and recreation.

6.8. The remaining land shall be utilized only for the core activities pertaining to the Electronics industry.

## 7. CUSTOMIZED INCENTIVE PACKAGE

Companies intending to establish Mega Projects/ strategically important investments which will expedite the development of the Electronics manufacturing ecosystem in the State and contribute to the overall socio economic development in the State and are desirous of seeking financial assistance/ concessions must present detailed DPR along with project reports to APEITA, duly mentioning the special incentives being sought for with due justification. On receipt of such proposals, APEITA will examine the same with due diligenceand forward it to the Government through CCITEI following due procedure defined for placing it before the State Investment Promotion Committee (SIPC) and the State Investment Promotion Board (SIPB) for taking the necessary decisions.

## 8. COMPUTATION OF FIXED CAPITAL INVESTMENT

### 8.1. Land

8.1.1. Cost of land shall be considered towards computation of eligible FCI.

8.1.2. In case of land allotment by the land allotment agency, the value of the land shall be taken as the land allotment rate approved for the industrial enterprise.

8.1.3. In case of land procured from a legal public/ private entity, the value of land shall be taken as the registration value in the sale deed.

### 8.2. Factory Building

8.2.1. The value of the factory building constructions will be limited to the approved project cost. Values of leased building will not be considered. Cost of buildings will be computed as per the Andhra Pradesh State Financial Corporation (APSFC) approved rates of construction/ year of construction or the actual cost, whichever is lower. The items of civil works which are permitted for computation towards eligible cost are:

a. Main factory shed
b. Raw Material and finished products godowns
c. Office room and lab room
d. Clean rooms for manufacturing
e. Cooling water ponds
f. Boiler shed and generator room
g. Effluent treatment plants/ pond
h. Overhead tank, bore-wells, pump house and sump
i. Fencing and gate
j. Architect fee and supervision charges
k. Compound wall
l. Canteen
m. Workers' rest room
n. Cycle/ vehicle Stand
o. Security shed and
p. Toilet room and sanitary fittings

8.2.2. The total value of items at (j) to (p) and similar items shall not exceed 10% of the total value of civil works. Total value of the civil works means items (a) to (i) only (within the approved project cost). The plinth area of the civil works is based on the construction made by the enterprise/ industry from items (a) to (i) only.

8.2.3. In case the firm leases a facility and makes new additions to the facility, the same shall be considered as part of project cost with the approval of CCITEI. The items of civil works which are permitted for computation towards eligible cost are:

a. Raw Material and finished products godowns
b. Office room and lab room
c. Clean rooms for manufacturing
d. Canteen
e. Workers' rest room

f. Toilet room and sanitary fittings

The total value of items from (d) to (f) and similar items shall not exceed 10% of the total value of civil works. Total value of civil works means items (a) to (c) only (within the approved project cost).

## 8.3. Plant and Machinery:

8.3.1. Value of the plant, machinery and equipment installed and the value of tools (other than consumables), Jigs, Dies, Molds, pollution control equipment, and lab equipment necessary for production of approved line of activities will be considered, as per the notification under the Micro, Small, and Medium Enterprises Development (MSMED) Act, 2006 of GoI from time to time. Leased plant and equipment are not eligible for incentives.

8.3.2. In case of unit setup with imported machinery, value of 100% imported second-hand plant, machinery and equipment will be considered as new indigenous machinery if it is imported directly by the unit. In case of indigenous secondhand machinery purchased by the enterprise, such value should not exceed 25% of the total value of plant and machinery. The value of indigenous second-hand machinery will not be computed towards eligible Capex for incentives. To decide the percentage of second-hand machinery, market value as certified by Chartered Accounted will be considered, subject to such machinery having a minimum of twelve (12) years life and to be certified by a Professional Engineer. The above norms are in case the project is being set up with a mix up of new/ second-hand machinery. However, the projects setup with total second-hand machinery would not be eligible for any incentives/ concessions.

8.3.3. Expenditure on Technical Consultancy/ Feasibility study including turn-key charges will be considered towards the Capex, provided they are part of the approved project cost, capitalized and certified by a Chartered Accountant, but limited to 10% of the total cost of plant machinery and equipment installed.

8.3.4. Value of self-fabricated machinery by the unit will have to be certified by a Chartered Engineer or Engineer of the term lending institution concerned for the purpose of computing the eligible Capex.

## 8.4. Items not computable towards fixed capital investment:

8.4.1. Working capital, raw material, stores and all consumables including spare tools

8.4.2. Value of motor vehicles.

8.4.3. Pre-operative expenses, advances, expenditure not supported by payment of bills.

8.4.4. Investment made outside the approved project cost and items not covered by approved project.

8.4.5. Diesel generators.

8.4.6. Transformers.

## 9. GENERAL GUIDELINES

9.1. The claim applications filed after six months but before one year from the date of eligibility of the claim, after commencement of operations, will be treated as belated claims and are eligible for 50% of the eligible incentives.

9.2. All eligible MSMEs should furnish a registered lease deed for a minimum six (6) years operations period from the DCP and Large & Mega enterprises should furnish a registered lease deed for a minimum eight (8) years operations period from the DCP.

9.3. Existing enterprise setting up a new enterprise with separate identifiable investment within the same land of the existing unit with a wall separating the two units is considered as a separate project. The words 'SEPARATE IDENTIFIABLEINVESTMENT' shall mean that the enterprise should not have any production linkage with the existing manufacturing process such as using common loading system for unloading raw materials and transporting finished products the new Enterprise/Industry should be in a separate building/ shed, should maintain separate books of accounts and the project should be appraised independently by financial institution. In case of self-financed units, Approved Project Cost will need to be certified by Chartered Accountant / Chartered Engineer, and the cost of the individual elements should be validated by the latest audited financial statements of the firm. A new project will not, however, be regarded as a"Separate Identifiable Investment" if the utilities of the existing enterprise like electricity without separate main meter (no sub-meter) are extended to the new enterprise. Sale bills shall be maintained in the name of (unit I and unit II) and the same should be reflected in the annual financial statements separately. For this case where utilities are extended to the new enterprise, in case of any doubt/ambiguity in deciding the ""Separate Identifiable Investment" the decision of CCITEI is final.

9.4. If any existing enterprise setting up a new enterprise with Separate Identifiable Investment for the same end product/ new product at different location in the same nameit will be treated as a new enterprise (Separate Identifiable Investment) for the purpose of sanction of various incentives, even though there is no separate GST registration number and separate marketability, since the Commercial Tax Department is issuingonly one GST Registration number for one dealer even though they have more than one enterprise within the State. However, they must maintain separate books of accounts for each location.

9.5. For Expansion/ diversification, the enterprise should also obtain all the statutory/required approvals.

9.6. The entrepreneurs should have Permanent Account Number (PAN) and should file the Income Tax Returns annually in the name of the legal entity i.e. proprietor in the case of sole proprietorship, firm in case of partnership and in the name of the company in case of Private Limited companies etc.

## 10. INELIGIBILITY

10.1. New enterprise established with plant and machinery on lease is not eligible for incentives/concessions.

10.2. New enterprise established with second hand machinery is not eligible for incentives/ concessions except where the cost of such machinery does not exceed 25% of the total cost of plant and machinery.

10.3. Composite enterprise set up for manufacture of an eligible item along with an ineligible item are not eligible for incentives/ concessions except when the proportion of ineligible items in the total production is less than 10% in value of the total turnover.

## 11. CHANGE OF CONSTITUTION/ MANAGEMENT/ NAME OR STYLE OF INDUSTRIAL ENTERPRISE/ INDUSTRY

11.1. For any change of constitution/ management/ name or style or sale of the enterprise within the first 6 years from DCP in case of MSMEs and 8 years from the DCP in case ofLarge & Mega enterprises, the project proponent shall obtain approval of CCITEI duly producing No Objection Certificate (NOC) from the financing institutions concerned in respect of aided Enterprise and Certificate of Incorporation (COI) from Registrar of Companies (ROC). In case of self-financed unit, the certificate from a certified CharteredAccountant shall be furnished.

11.2. Whenever inspecting officer of APEITA finds the unit sick, closed, or a change in management, change of financing institution, shifting part of the machinery/ equipment etc. or for any other reason not worthy of receiving subsidy till further examination, ITE&C Department shall not disburse the subsidy to such enterprise/ industry and a written intimation shall be given to the enterprise by the ITE&C department. In the above situations, the subsidy shall be disbursed only after further clearance given by the CCITEI.

## 12. LEASE OF ENTERPRISE/ INDUSTRY:

In case the unit/ enterprise has availed incentives/ concessions and whose management is not able to run the enterprise/ industry and intends to lease to other management within the first six (6) years from DCP in case of MSMEs and eight (8) years from the DCP in case of Large & Mega enterprises, they should obtain the (NOC) from the financing institutions concerned in respect of aided Enterprise/ Industry before seeking the approval of CCITEI through APEITA. The ITE&C Department, if necessary, may refer the case to APIIC for necessary action as per rules in force at that time.

## 13. CHANGE OF LOCATION OF INDUSTRIAL ENTERPRISES SANCTIONED INCENTIVES/ CONCESSIONS:

13.1. Any Electronics unit/ enterprise proposing to shift their enterprises within or outside the district should obtain NOC from the financing institutions concerned in respect of aided enterprises before seeking the approval of CCITEI.

13.2. In respect of self-financed enterprises proposing to shift their Enterprises within or outside the District, they should obtain prior approval of CCITEI.

13.3. Shifting of enterprise/ industry outside the State is not allowed.

## 14. MERGER/ AMALGAMATION OF INDUSTRIAL ENTERPRISE

14.1. Prior approval of the CCITEI is necessary for any merger/ amalgamation of enterprise/ industry. The Public and Private Limited Companies seeking merger/ amalgamation of their group of companies shall apply to APEITA along with the necessary orders of appropriate forum under The Companies Act, 1956 and its subsequent amendments till date, NOC from the Financing Institution, amended LI/ Industrial License (IL)/ Industrial Entrepreneurs Memorandum (IEM) and Incorporation Certificate from the Registrar of Companies (RoC).

14.2. Partnership Firms shall submit NOC from their financing institution and Firm Registration. The proprietors concerned shall submit NOC from the financing institution.

## 15. CHANGE OF LINE OF ACTIVITY/INCLUSION OF ADDITIONAL LINE OF ACTIVITIES

If an enterprise/ starts manufacturing new eligible items without any additional machinery or equipment, with the same plant and machinery, then such items shall be permitted for availing incentives within five (5) years from the DCP for the original product. They should obtain prior approval from CCITEI.

## 16. BREAK IN PRODUCTION

The Electronics enterprise obtaining incentives should be in continuous operation for a period of six (6) years in respect of MSMEs and eight (8) years in respect of Large & Mega enterprises from the DCP failing which all incentives/ concessions sanctioned are liable to be cancelled and the incentives/ concessions already availed are liable for recovery. In this regard, APEITA should monitor the progress of these enterprises and submit report to the ITE&C dept. on a half yearly basis. Break-in-operation up to a period of three (3) years due to the reasons beyond its control such as shortage of raw-materials, power and change of management, etc. may be considered by CCITEI on merits. Any break-in-operation will result in extending the continuous operation period requirement, by the period of such break.

## 17. PROCEDURE FOR SANCTION OF INCENTIVES

17.1. **Sanction procedure:** All claims for incentives shall be made on the online incentive portal/ application form within the stipulated time frame to APEITA, which will then verify the applications and place before the CCITEI for approval.

17.2. **Inspection Procedure:** APEITA may utilize the services of an internal committee or expert 3rd party agency or the concerned inspecting officers of APEITA shall physically inspect for the processing of incentive applications before placing the incentive claims in CCITEI. The reports shall be obtained from the unit during the inspection in a prescribed format. The claims received further shall be processed based on the reports of physical inspection and reports. These reports shall also be utilized for analyzing the efficiency/ performance of the unit.

17.3. APEITA shall process incentive applications within 60 days from date of receipt of the claim.

## 18. RECOVERIES OF INCENTIVES SANCTIONED UNDER THE SCHEMES

18.1. Incentives/concessions granted to an enterprise shall be liable to be recovered under the following circumstances:

1. If the incentives/ concessions are obtained by the enterprise/ industry by misrepresentation of essential facts or by furnishing of false information or suppressions of facts or by submission of false/fake documents etc. In addition to recovery of the incentives granted, penalty will be levied as deemed fit on the disbursed amount and the unit shall be barred from availing incentives in future.
2. If the enterprise goes out of operation within six (6)/ eight (8) years from the DCP, as applicable: However, in the case where the unit remains out of operation for a period up to 36 months due to the reasons beyond its control such as shortage of critical infrastructure, power and change of management, bills receivables, recession in the market, fire accidents and natural calamities etc., and the same is regularized by the CCITEI, then the enterprise is exempted from recovery/ penalty.
3. If the unit fails to furnish the prescribed statements and/ or information when it is called upon to furnish.
4. If the unit effects change of management without prior approval from the financing institution concerned and the CCITEI.
5. If the unit shifts a part or whole of the enterprise/ industry after receiving a part or whole of the incentives without prior approval of the CCITEI.
6. If the whole or part of the unit is leased/ sold to another industrial unit/ enterprise without the prior approval of the CCITEI.
7. If the unit enters into a contract of any nature whatsoever by transferring the Management, without the prior approval of the CCITEI.

18.2. In the event of recoveries for reasons arising mentioned above, they shall be recovered treating them as arrears of Land Revenue under A.P. Revenue Recovery Act, 1864 and the APEITA officers will be designated as recovery officers by suitable Government Orders.

18.3. In this regard, APEITA should monitor the progress of the unit and submit report to the ITE&C Department every six months.

## 19. FURNISHING OF STATEMENT OF ACCOUNT/INFORMATION BY ELIGIBLE ENTERPRISES/ INDUSTRIES

The unit availing incentives for this project, shall furnish certified copy of audited accounts including balance sheet before 30th September of the succeeding year to APEITA through online system. Such statement should be furnished for a period of minimum six (6)/ eight (8) years as applicable, as per the case. Further, the unit should also furnish details of operations, sales, employment, etc., through online system before 30th September of the succeeding year. In case the unit fails to submit the certified audited accounts including balance sheet or Annual Performance Report in time, the recurring incentives in future will not be disbursed.

## 20. CONSTITUTION OF CCITEI

The CCITEI has been constituted vide G.O Ms. No. 4 Dated 01.04.2021 and comprises of the following members.

| S. NO. | ORGANIZATION/ DEPARTMENT | DESIGNATION | AFFILIATION |
|---|---|---|---|
| 1 | IT,E&C Dept. | Principal Secretary | Chairman |
| 2 | IT,E&C Dept. | Special Secretary | Member |
| 3 | AP TRANSCO | CMD or representative | Member |
| 4 | APEPDCL/APSPDCL | Managing Director or representative | Member |
| 5 | Stamps & Registration | Commissioner & IG Registration or representative | Member |
| 6 | APIIC | VC & MD or representative | Member |
| 7 | Labour Dept. | Representative of Commissioner | Member |
| 8 | MA&UD Dept. | Representative of Commissioner | Member |
| 9 | Industries Dept. | Representative of Commissioner | Member |
| 10 | STPI | Director, Andhra Pradesh or representative | Member |
| 11 | VSEZ | Development Commissioner or representative | Member |
| 12 | IT,E&C Dept. | IT Advisor to the Govt. | Member |
| 13 | IT,E&C Dept. | IT Advisor to the Govt. | Member |
| 14 | APEITA | Group CEO | Member |
| 15 | APTS | Managing Director or representative | Member |

| S. NO. | ORGANIZATION/ DEPARTMENT | DESIGNATION | AFFILIATION |
|---|---|---|---|
| 16 | IT,E&C Dept. | Director Promotions | Member |
| 17 | IT,E&C Dept. | Joint Director Promotions | Convener |

## 21. POWERS OF CCITEI

The ITE&C department has constituted the Consultative Committee for Information Technology and Electronics Investments (CCITEI). The CCITEI shall act as a single window for granting all the incentives, land allotments etc. The terms of reference of CCITEI are indicated below:

a) To grant various incentives, land allotments available in the AP IT Policy, AP Electronics Policy and any other polices to be issued within the said period, to industry on examination of applications made by them including recommending allotment of lands tothe IT & ESDM Industry in the respective IT/ESDM parks/clusters.
b) To resolve the problems in implementation of the policies and cause necessary through implementing agencies, such as APIIC/Urban Development Authorities/DISCOMs/Municipal Corporations, for administration of various incentives sanctioned, and for speedy realization of the goals set forth in the upcoming polices within the said period.
c) To prescribe the procedures and to issue guidelines and clarifications in implementation of all polices to be issued in coming years i.e., 2020-2025. The CCITEI can recommend/approve/reject/defer any application for incentives/land allotments at its sole discretion.
d) Committee shall process the old incentive applications as per the earlier policies until new policies and guidelines are issued.

## 22. INTERPRETATION

When any matter arises for the purpose of interpretation on which CCITEI could not take a decision or in case where any suggestions are made outside the scope of CCITEI in regard to implementation of the scheme, such matters shall be referred to the Government of Andhra Pradesh for decision.

## 23. PENALTIES

Without prejudice to anything included in this paragraph, it is hereby ordained that any willful misrepresentation of facts, action/ inaction on behalf of entrepreneur leading to irregular sanction/disbursement of incentives under the above policy will invite civil and criminal

action as per extant laws besides recovery of the amount irregularly disbursed, if any, and debarring the unit from claiming incentives in the future.

## ANNEXURE – A

**List of Mandatory Documents for Claim of Incentives**

| S. No. | Incentive Type | Documents Required |
|---|---|---|
| 1 | Investment subsidy | i. Annual audited financial statements of the project<br>ii. Purchase/ EPC 2 agreements and original invoices<br>iii. Valuation of eligible project costs by certified Chartered Engineer and Chartered Accountant<br>iv. Project cost valuation by financial institutions funding the project<br>v. All statutory approvals/ Consent for Operations<br>vi. Professional tax/ EPF proof<br>vii. Bank certificate for proof of salary disbursement<br>viii. 3rd party/ internal committee verification report for proof of employment and existence of plant and machinery<br>ix. Caste/ Community Certificates of all promoters for SC/ ST/ BC enterprises |
| 2 | Stamp duty, transfer duty, registration | i. Land sale deed/ agreement<br>ii. Land registration documents<br>iii. Professional tax/ EPF proof<br>iv. Bank certificate for proof of salary disbursement<br>v. 3rd party/ internal committee verification report for proof of employment<br>vi. Valuation of eligible project costs by certified Chartered Engineer and Chartered Accountant<br>vii. Project cost valuation by financial institutions funding the project<br>viii. All statutory approvals/ Consent for operations |
| 3 | Reimbursement of power cost | i. Original power invoice from DISCOM for each month of the claim year<br>ii. Proof of payment of power bills to DISCOM (bank statement/ payment receipts)<br>iii. Professional tax/ EPF proof<br>iv. 3rd party/ internal committee verification report for proof of employment<br>v. Project cost valuation by financial institutions funding the project<br>vi. All statutory approvals/ Consent for operations<br>vii. Caste / Community Certificates of all promoters for SC / ST / BC / Women enterprises |
| 4 | Interest | i. Loan agreement |

| S. No. | Incentive Type | Documents Required |
|---|---|---|
| | subsidy | ii. Bank certified loan account statement<br>iii. Annual audited financial statements for the project<br>iv. Professional tax/ EPF proof<br>v. 3rd party/ internal committee verification report for proof of employment<br>vi. Valuation of eligible project costs by certified Chartered Engineer and Chartered Accountant<br>vii. Project cost valuation by financial institutions funding the project<br>viii. All statutory approvals/ Consent for operations |
| 5 | SGST reimbursement | i. Form – A from the concerned Commercial Tax Officer (CTO).<br>ii. GSTR-3B and GSTR-2A (as amended by the Government of India from time to time) for reimbursement of Net SGST.<br>iii. Audited annual financial statements for the project<br>iv. 3rd party/ internal committee verification report for proof of employment<br>v. Valuation of eligible project costs by certified CharteredEngineer and Chartered Accountant<br>vi. Project cost valuation by financial institutions funding the project<br>vii. All statutory approvals/Consent for operations<br>viii. Net SGST accrued to the state and being claimed by the company, certified by the Revenue (Commercial Tax) department |
| 6 | Logistics cost on domestic transport | i. Annual audited financial statements<br>ii. GST/ tax returns<br>iii. e-Way bills<br>iv. Original logistics invoices along with proof of payment of such bills (bank statement/ payment receipt)<br>v. All statutory approvals/ Consent for operations<br>vi. Professional tax/ EPF proof<br>vii. 3rd party/ internal committee verification report for proof of employment |
| 7 | Logistics cost on import of equipment | i. Annual audited financial statements<br>ii. e-Way bills<br>iii. Purchase Order, invoice and goods receipt note for equipment purchase<br>iv. Customs/ duty clearance receipts for imported equipment<br>v. Valuation of imported equipment certified by a Chartered Engineer/ customs<br>vi. Original logistics invoices along with proof of payment of such bills (bank statement/ payment receipt)<br>vii. All statutory approvals/ Consent for operations<br>viii. Professional tax/ EPF proof |

| S. No. | Incentive Type | Documents Required |
|---|---|---|
| | | ix. 3rd party/ internal committee verification report for proof of employment |
| 8 | Production Linked Incentive (PLI) scheme | i. Annual audited financial statements of the project for base year and claim year<br>ii. GST returns for base year and claim year<br>iii. All statutory approvals/ Consent for operations<br>iv. Professional tax/ EPF proof<br>v. DPR submitted to ITE&C Department<br>vi. 3rd party/ internal committee verification report for proof of employment |

## ANNEXURE – B

**List of Eligible Activities Under the Andhra Pradesh Electronics Policy 2021-24**

| S. No. | Description of Goods |
|---|---|
| | **Assembly/ Sub-assembly** |
| 1 | Mobile phones, Consumer electronics such as washing machines, TVs, refrigerators, laptops, printers, desktop computers, set-top boxes, ACs, water heaters/geysers, Audio equipment, Game consoles, other consumer electronics etc. |
| 2 | Manufacturing of LED bulbs, tube lights etc. |
| | **Electronics Components** |
| 1 | Surface-mount Technology (SMT) components including LED Chips |
| 2 | Chip Modules for Smart Cards, Radio-frequency identification (RFID) Antenna & Labels, Chip-on-Board (CoB) / System in Package |
| 3 | Passive components including resistors, capacitors, ferrites, etc. for electronic applications |
| 4 | Electromechanical components including transformers, inductors, coils, relays, switches, micro motors, stepper motors, Brushless Direct Current (BLDC) Motors, Connectors, Heat Sinks, Antenna, Speakers, Microphones, etc. for electronic applications |
| 5 | Magnetrons, Wave guides, Circulators, Couplers, Isolators, Filters, Magnets, Radio Frequency (RF) Components for electronic applications |
| 6 | Printed Circuit Boards (PCBs), PCB Laminates, Prepegs, Photopolymer films, PCB Printing Inks; Printed Flexible Electronics |
| 7 | Sensors, Transducers, Actuators and Crystals for electronic applications |
| 8 | Camera Modules, Vibrator motor/ ringer |
| 9 | Universal Serial Bus (USB) /Data Cables, High Definition Multimedia Interface (HDMI) Cables |
| 10 | Display fabrication units including Liquid Crystal Displays (LCD), Light Emitting Diode (LED), Organic Light Emitting Diode (OLED), etc. for electronic applications |
| 11 | Active Components:<br>a. Discrete semiconductor devices including transistors, diodes, etc.<br>b. Power semiconductors including Field Effect Transistors (FETs), Metal-oxide semiconductor FET (MOSFETs), Thyristors, etc. |
| 12 | Preform of Silica and Optical Fiber |
| 13 | Micro/Nano-electronic components such as Micro Electromechanical Systems (MEMS) and Nano Electromechanical Systems (NEMS) |
| 14 | Assembly, Testing, Marking and Packaging (ATMP) units |
| 15 | Mechanics (plastic and metal parts) for electronic applications. This includes plastic molding required by any products listed in this annexure |
| 16 | Compound Semiconductors such as Gallium nitride (GaN), Silicon carbide (SiC), Gallium Arsenide (GaAs), etc. and Silicon Photonics devices, Solar photovoltaic cells, solar modules and panels, Integrated Circuits, |

| S. No. | Description of Goods |
|---|---|
| | Optoelectronic components |
| 17 | Semiconductor Wafers |
| 18 | Semiconductor Integrated Chips (ICs) including Logic [Microprocessor, Microcontrollers, Digital Signal Processors (DSP), Application Specific Integrated Circuits (ASICs), etc.; Memory; Analog/ Mixed Signal ICs, etc. |
| 19 | Li-ion and Advance Chemistry Cell (ACC) Batteries (as defined by Government of India from time to time) and associated components used in manufacturing of batteries |
| 20 | Electronic toys, Robots (medical, industrial etc.) and its components. |
| 21 | Telecom, Networking equipment and IoT devices |
| 22 | Medical electronics goods and components as defined by Government of India from time to time |
| 23 | Automotive electronics and e-mobility and its components |
| 24 | Defense and aerospace electronics including drones |
| 25 | Capital goods for all the goods covered under SPECS[1] scheme of Government of India |
| 26 | Set-top boxes, IoT (Internet of thing) devices, sensors |
| 27 | e-waste processing |
| 28 | Any other activity notified under MSIPS, PLI[2], SPECS of Government of India |
| 29 | Any other activity not listed in the above can be included within the purview of this policy after securing approval from CCITEI |

1.

1 Scheme for Promotion of Manufacturing of Electronics Components and Semiconductors (SPECS), Government of India

2 Production Linked Incentive (PLI) Scheme for Electronics sector, Government of India

**FORM - 1**

**COMMON APPLICATION FORM (CAF) FOR REGISTRATION AND**

**SANCTION OF INCENTIVES**

## 1. Personal Details

| | | |
|---|---|---|
| 1.1 Promoter's/ Managing Director's Name | Mr./ Ms. / Mrs. | |
| 1.2 Father's/Husband's Name | C/O/ W/O S/O D/O | |
| 1.3 Aadhaar Number | | |
| 1.4 Mobile Number | | |

## 2. Office Address

| | |
|---|---|
| 2.1 Plot/ Survey No. | |
| 2.2 City/ Town | |
| 2.3 State | |
| 2.4 Pin Code | |
| 2.5 Fax | |

| | |
|---|---|
| 2.6 Street/ Village Name | |
| 2.7 Country | |
| 2.8 District | |
| 2.9 Email ID | |
| 2.10 Telephone Number (Including STD and ISD Code) | |

## 3. Enterprise Name

| | |
|---|---|
| 3.1 Name of the Enterprise | |
| 3.2 Type of Enterprise | |
| 3.3 Nature of Enterprise | |
| 3.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 3.5 PAN | |
| 3.6 GST No | |
| 3.7 GST Certificate | |

## 4. Enterprise Location Details

| | | | | | |
|---|---|---|---|---|---|
| 4.1 | Plot/Survey No. | | 4.2 | Street/Village Name | |
| 4.3 | City/Town | | 4.4 | District | |
| 4.5 | Mandal/ EMC | | 4.6 | Pin Code | |
| 4.7 | Email ID | | 4.8 | Telephone Number | |

**5. Details of Managing Directors/ Directors/ Partners**

| S. No. | Name | Gender | Physically Handicapped | Community / Caste | Share (in %) |
|---|---|---|---|---|---|
| | | | | | |

**6. Employment Information (Full-Time Employees for each component of the project to be shown separately)**

| Employment Category | Male (No's) | Female (No's) | Total (No's) |
|---|---|---|---|
| Management & Staff | | | |
| Supervisors | | | |
| Workers | | | |
| Third party | | | |
| **Total** | | | |

## 7. Enterprise Information

| | |
|---|---|
| 7.1 Sector of Enterprise | |
| 7.3 Total Investment (Plant & Machinery) (in INR lakhs) | |
| 7.5 Type of Registration | |
| 7.7 Date of Registration (DD/MM/YYYY) | |
| 7.9 Date of Commencement of Commercial Production (DD/MM/YYYY) | |
| 7.10.a Date of Lease/Sale Agreement/Sale Deed (DD/MM/YYYY) | |

| | |
|---|---|
| 7.2 Type of Enterprise | |
| 7.4 Category of Enterprise | |
| 7.6 Registration Number | |
| 7.8 Major Line of Activity | |
| 7.10 Type of Land | |
| 7.10.b Lease applicable till (DD/MM/YYYY) | |

## 8. Uploads - Registration Certificate & Land Lease/ Sale Agreement / Sale Deed

## 9. Line of Activity (to be submitted for each component of the project separately)

| S. No. | Line of activity | Units | Annual Capacity | Value (in INR Lakhs) |
|---|---|---|---|---|
| | | | | |
| | | | | |

## 10. Fixed Capital Investment details

| S. No. | Nature of Assets | New Enterprise | Investment Amount (in INR Lakhs) |
|---|---|---|---|

| | | | |
|---|---|---|---|
| 1 | Land | | |
| 2 | Buildings | | |
| 3 | Plant & Machinery | | |
| 4 | Total | | |

For expansion/ diversification, additional fields include expansion/diversification investment amount and percentage increase (auto calculated on initial investment amount).

## 11. Financing of Enterprise

| | |
|---|---|
| Financing of Enterprise | Bank and NBFC / Self-financed |
| | |

### 11.1 Uploads:

**A. Banks & NFC**

**1)** Statement of Accounts

**2)** Term Loan Sanction Letter

**3)** Civil Engineer Certificate on civil works

**4)** Board resolution/ partnership deed

**5)** Secondhand machinery certificate (Chartered Accountant & c)

**6)** Self-fabricated machinery (certified by Chartered Engineer)

**7)** Bills and invoices

**8)** Power release certificate

**B. Self-Financed**

**1)** Machinery certificate (certified by Chartered Accountant)

**2)** Secondhand machinery certificate (Chartered Accountant & Chartered Engineer)

**3)** Self-fabricated machinery (Chartered Engineer)

**4)** Civil Engineer Certificate on civil works

5) Power release certificate

6) Board resolution/ partnership deed

7) Bills and invoices

8) Certificates such as Chief Financial Officer etc. are auto populated

### 11.2 Details of Financial Institution and Loan amounts (Only for Banks & NBFCs)

| Term loan sanction | Name of Financial Institution | Branch & Address of Financial Institution | Date of Filling of Application (DD/MM/YYYY) | Sanction Reference Number | Date of Sanction (DD/MM/YYYY) | Amount Sanctioned |
|---|---|---|---|---|---|---|
| | | | | | | |

### 11.3 Project Cost, Loan Sanctions and Release, Assets Acquired (in Lakhs) (Only for Banks & NBFCs)

| Nature of Asset | Approved Project Cost | Quantum of Loan Sanctioned | Enterprise Share | Loan Received | Assets Acquired to the extent of Loan Released | Assets which form Part of approved Project Cost but loan was not drawn | Total acquired |
|---|---|---|---|---|---|---|---|
| Land | | | | | | | |
| Buildings | | | | | | | |
| Plant & M/c. | | | | | | | |
| Machinery contingencies | | | | | | | |
| Erection | | | | | | | |
| Technical know-how, | | | | | | | |

| Nature of Asset | Approved Project Cost | Quantum of Loan Sanctioned | Enterprise Share | Loan Received | Assets Acquired to the extent of Loan Released | Assets which form Part of approved Project Cost but loan was not drawn | Total acquired |
|---|---|---|---|---|---|---|---|
| feasibility study | | | | | | | |
| Working capital | | | | | | | |
| Total | | | | | | | |

### 11.4 Details of machinery

| Name of the machine/ server with specifications | Condition of Machine / server | Imported directly by entrepreneur | Name of Supplier | Supplier GST Number | Date of placement of order (DD/MM/YYYY) | e-way Bill No | Bill Date (DD/MM/YYYY) | Amount of the bill including freight, Insurance, taxes, etc. (in lakhs) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

## 12. Power Details

| S.No. | Source of Power | Total Power Connected | Units | Date of Power Connection (DD/MM/YYYY) |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | | | | |

## 13. Bank Details (for incentives disbursement)

| Type of Account | Bank Name | Branch | IFSC Code | Account No. | Re-enter Account No. | Upload Canceled cheque leaf |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |

Note: Investor can enter multiple bank accounts such as term loan account, working capital loan account etc.

## 14. Other Details

| S.No | List of Categories | Yes/No | Date | Upload Document | Remarks |
|---|---|---|---|---|---|
| 1. | Has there been a break in production of the enterprise? | | | | |
| 2. | Has the enterprise been purchased from other sources? | | | | |
| 3. | Has there been a merger of the enterprise? | | | | |
| 4. | Has there been an amalgamation of the enterprise? | | | | |
| 5. | Has there been a change in management of the enterprise? | | | | |
| 6. | Does enterprise have any additional Line of Activity? | | | | |
| 7. | Whether enterprise separate Identifiable Investment? | | | | |

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility of the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before, and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.
3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.
7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the Act.
8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum with interest, as specified by CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for future years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office Seal:

Date :

## FORM 2- INVESTMENT SUBSIDY

**FORM – 2**

**Investment Subsidy**

### 1. Personal Details

| | | |
|---|---|---|
| 1.1 Promoter's/ Managing Director's Name | Mr./ Ms. / Mrs. | |
| 1.2 Father's/Husband's Name | C/O/ W/O S/O D/O | |
| 1.3 Aadhaar Number | | |
| 1.4 Mobile Number | | |

### 2. Office Address

| | |
|---|---|
| 2.1 Plot/ Survey No. | |
| 2.2 City/ Town | |
| 2.3 State | |
| 2.4 Pin Code | |
| 2.5 Fax | |

| | |
|---|---|
| 2.6 Street/ Village Name | |
| 2.7 Country | |
| 2.8 District | |
| 2.9 Email ID | |
| 2.10 Telephone Number (Including STD and ISD Code) | |

### 3. Enterprise Name

| | |
|---|---|
| 3.1 Name of the Enterprise | |
| 3.2 Type of Enterprise | |
| 3.3 Nature of Enterprise | |
| 3.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 3.5 PAN | |
| 3.6 GST No | |
| 3.7 GST Certificate | |

## 4. Enterprise Location Details

| | | | | | |
|---|---|---|---|---|---|
| 4.1 | Plot/Survey No. | | 4.2 | Street/Village Name | (EMC list /Dropdown) |
| 4.3 | City/Town | | 4.4 | District | |
| 4.5 | Mandal | | 4.6 | Pin Code | |
| 4.7 | Email ID | | 4.8 | Telephone Number | |

## 5. Details of Land Purchased

| S.No | Area (in sqm) | Value as per approved project cost (in INR) | Purchase Value (in INR) | Stamp Duty (in INR) | Registration Fees (in INR) | Building Plinth Area (in Sqm.) | Eligible Value of Land (in INR) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## 6. Details of Factory Building

| S.No | Item | Actual Cost as per Civil Engineer Certificate | Cost as per APSFC Rates | Calculation Details as per APSFC Rates |
|---|---|---|---|---|
| 1 | Main factory shed | | | |
| 2 | Raw material and finished products godowns | | | |
| 3 | Office room and lab room | | | |
| 4 | Clean room | | | |
| 5 | Cooling water ponds | | | |
| 6 | Boiler shed and generator room | | | |
| 7 | Effluent treatment plant/ ponds etc. | | | |
| 8 | Overhead tanks, bore-wells and pump | | | |

| | | | | |
|---|---|---|---|---|
| | house and sump | | | |
| 9 | Fencing and gate | | | |
| 10 | Architect fees and supervision charges | | | |
| 11 | Compound wall | | | |
| 12 | Canteen | | | |
| 13 | Workers rest room | | | |
| 14 | Cycle/ vehicle stand | | | |
| 15 | Security shed | | | |
| 16 | Toilet room & sanitary fittings | | | |
| 17 | Total | | | |

*APSFC – Andhra Pradesh State Financial Corporation

## 7. Documents

| | |
|---|---|
| Civil Engineer Certificate | (Upload) |
| Approved Area Certificate by Town & Country Planning | (Auto populated) |
| Chartered Engineer Certificate for self-fabricated Machinery | (Upload) |

## 8. Details of Machinery (Auto-populated)

| S.No | Name of the machine with specifications | Condition of Machine | Imported directly by entrepreneur | Name of Supplier | Supplier GST Number | Date of placement of order (DD/MM/YYYY) | e-way Bill No | Bill Date (DD/MM/YY YY) | Amount of the bill including freight, Insurance, taxes, etc. (in lakhs) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |

9. **Total Eligible Value of Plant and Machinery (in INR):** (Auto populated)

**Computed Cost for Land, Factory and Machinery**

| S.No. | Parameter | Value |
|---|---|---|
| 1 | Eligible cost of land for investment subsidy | |
| 2 | Eligible cost of factory, building for investment subsidy | |
| 3 | Eligible cost of machinery for investment subsidy | |
| 4 | Total eligible capital investment | |
| 5 | Eligible investment subsidy in % | |
| 6 | Eligible investment subsidy in % as per the application date | |
| 7 | Total Eligible investment subsidy (Value) | |

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility for the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.
3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.

7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.
8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the policy in Lump sum with interest, as specified by the CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864.

Place:

Signature of Authorized Person with name Designation & Firm/ Office Seal:

Date :

FORM 3- STAMP DUTY / REGISTRATION FEE / TRANSFER DUTY REIMBURSEMENT CLAIM FORM

**FORM – 3**
**Stamp Duty / Registration Fee / Transfer Duty Reimbursement Claim Form**

## 1. Office Address

| | |
|---|---|
| 1.1 Plot/ Survey No. | |
| 1.2 City/ Town | |
| 1.3 State | |
| 1.4 Pin Code | |
| 1.5 Fax | |

| | |
|---|---|
| 1.6 Street/ Village Name | |
| 1.7 Country | |
| 1.8 District | |
| 1.9 Email ID | |
| 1.10 Telephone Number (Including STD and ISD Code) | |

## 2. Enterprise Name

| | |
|---|---|
| 2.1 Name of the Enterprise | |
| 2.2 Type of Enterprise | |
| 2.3 Nature of Enterprise | |
| 2.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 2.5 PAN | |
| 2.6 GST No | |
| 2.7 GST Certificate | |

## 3. Enterprise Location Details

| | | | |
|---|---|---|---|
| 3.1 | Plot/Survey No. | | |
| 3.3 | City/Town | | |
| 3.5 | Mandal | | |
| 3.7 | Email ID | | |

| | | | |
|---|---|---|---|
| 3.2 | Street/Village Name | (EMC list dropdown) | |
| 3.4 | District | | |
| 3.6 | Pin Code | | |
| 3.8 | Telephone Number | | |

| | |
|---|---|
| 4.1 Sector of Enterprise | |
| 4.3 Total Investment (Plant &Machinery) (in INR lakhs) | |
| 4.5 Type of Registration | |
| 4.7 Date of Registration (DD/MM/YYYY) | |
| 4.9 Date of Commencement of Commercial Production (DD/MM/YYYY) | |
| 4.10.a Date of Lease/Sale Agreement/Sale Deed (DD/MM/YYYY) | |

| | |
|---|---|
| 4.2 Type of Enterprise | |
| 4.4 Category of Enterprise | |
| 4.6 Registration Number | |
| 4.8 Major Line of Activity | |
| 4.9 Type of Land | |
| 4.10 Lease applicable till (DD/MM/YYYY) | |

**4. Enterprise Information**

**5. Uploads -** Registration Certificate & Land Lease/ Sale Agreement / Sale Deed

**6. Stamp Duty / Registration Fee / Transfer Duty Reimbursement Details**

| | | |
|---|---|---|
| 1 | Area of the land Purchased (as per registered sales deed) (in Sq. Mts) | |
| 2 | Plinth area of the building (as per approved building plan) (in Sq. Mts) | |
| 3 | Five times of the plinth area of factory buildings (in Sq. Mts) | (Auto Populated) |
| 4 | Eligible area for reimbursement beyond 5 times plinth area (in Sq. Mts) | |
| 5 | Reasons for increase in plinth area | |

| | | |
|---|---|---|
| | | |
| 6 | Nature of transactions/deed registered for industrial use (sale/lease-cum- sale Transfer deed/financial deeds and mortgages etc.) | |
| 7 | Purchase value of land as per document | |
| 8 | Date of registration (DD/MM/YYYY) | |
| 9 | Name of Sub-Registrar Office, where registered | |
| 10 | Details of payment of stamp duty / registration fee / transfer duty | |

| **Document No.** | **Amount of Duty / Fee Paid (In INR)** | **Date of Payment (DD/MM/YYYY)** | **Registered Land sale Deed/ Lease Deed/Transfer Deed/ Land Conversion Documents** | **Payment Receipt Number** | **Payment Receipt** |
|---|---|---|---|---|---|
| | | | (Upload) | | (Upload) |

| | | |
|---|---|---|
| 1 | % reimbursement of stamp Duty | (Auto Populated) |
| 2 | Applicable stamp duty reimbursement amount | (Auto Populated) |
| 3 | % reimbursement of registration fee | (Auto Populated) |
| 4 | Applicable registration fee reimbursement amount | (Auto Populated) |
| 5 | % reimbursement of transfer duty | (Auto Populated) |
| 6 | Applicable transfer duty reimbursement amount | (Auto Populated) |
| **7** | **Total reimbursement amount** | (Auto Populated) |

## 7. Land Cost Incentive Details (If applicable)

| | | |
|---|---|---|
| 1 | Date of payment of land cost | |
| 2 | Payment Receipt No. | |
| 3 | % reimbursement of land cost | |
| 4 | Have you availed any special GO, if Yes, upload | (Upload) |
| 5 | Applicable land cost reimbursement amount | (Auto Populated) |

| | | |
|---|---|---|
| **6** | **Final Eligible Land cost incentive amount to be reimbursed** | **(Auto Populated)** |

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility for the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.
3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a periodof six (6)/ eight (8) years as applicable.
7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.
8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum with interest, as specified by the CCITEI .
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions forfurther years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government

to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office seal:

Date:

**FORM – 4**

**Power Cost Reimbursement**

## 1. Enterprise Name

| | |
|---|---|
| 1.1 Name of the Enterprise | |
| 1.2 Type of Enterprise | |
| 1.3 Nature of Enterprise | |
| 1.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 1.5 PAN | |
| 1.6 GST No | |
| 1.7 GST Certificate | |

## 2. Enterprise Location Details

| | | | | | |
|---|---|---|---|---|---|
| 2.1 | Plot/Survey No. | | 2.2 | Street/Village Name | (EMC list dropdown) |
| 2.3 | City/Town | | 2.4 | District | |
| 2.5 | Mandal | | 2.6 | Pin Code | |
| 2.7 | Email ID | | 2.8 | Telephone Number | |

## 3. Power Cost Reimbursement Details

| | | |
|---|---|---|
| 1 | Industrial Service Connection Number | |
| 2 | Category of Connection (Low Tension / High Tension) | |
| 3 | Connected Power Load at the time of DCP (in kilo Volt Amperes) | |
| 4 | Power Release Date (DD/MM/YYYY) | |
| 5 | Have you availed any special GO from Government of Andhra Pradesh | (Auto populated) |
| 6 | Eligible Rate per Unit (As per the GO Uploaded) | |

| | | |
|---|---|---|
| 7 | Upload Relevant GO | (Auto populated) |

| S. No. | Source of Power | Month to be Applied | Year to be Applied | Units Consumed as per Power Bill | Light & Fans and Colony Consumption Units | Eligible Units as per Bill | Rate per Unit | Amount Paid as per Bill | Eligible Rate of Incentive | Eligible Incentive Amount | % of Eligible Incentive Amount | Power Receipt | Power Bill |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

Final eligible incentive amount to be reimbursed: (auto populated)

**4. Bank Details (for incentives disbursement)**

| Type of Account | Bank Name | Branch | IFSC Code | Account No. | Re-enter Account No. | Upload Canceled cheque leaf |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |

**5. Other Details**

| S. No. | List of Categories | Yes/No | Date | Upload Document | Remarks |
|---|---|---|---|---|---|
| 1. | Has there been a break in production of the enterprise? | | | | |
| 2. | Has the enterprise been purchased from other sources? | | | | |
| 3. | Has there been a merger of the enterprise? | | | | |

| S. No. | List of Categories | Yes/No | Date | Upload Document | Remarks |
|---|---|---|---|---|---|
| 4. | Has there been an amalgamation of the enterprise? | | | | |
| 5. | Has there been a change in management of the enterprise? | | | | |
| 6. | Does enterprise have any additional Line of Activity? | | | | |
| 7. | Whether enterprise separate Identifiable Investment? | | | | |

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility for the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.
3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.
7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.

8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum interest as specified by the CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office seal:

Date :

## FORM 5 - INTEREST SUBSIDY CLAIM APPLICATION FORM

**FORM – 5**

**Interest Subsidy Claim Application Form**

### 1. Personal Details

| | | |
|---|---|---|
| 1.1 Promoter's/ Managing Director's Name | Mr./ Ms. / Mrs. | |
| 1.2 Father's/Husband's Name | C/O/ W/O S/O D/O | |
| 1.3 Aadhaar Number | | |
| 1.4 Mobile Number | | |

### 2. Office Address

| | |
|---|---|
| 2.1 Plot/ Survey No. | |
| 2.2 City/ Town | |
| 2.3 State | |
| 2.4 Pin Code | |
| 2.5 Fax | |

| | |
|---|---|
| 2.6 Street/ Village Name | |
| 2.7 Country | |
| 2.8 District | |
| 2.9 Email ID | |
| 2.10 Telephone Number (Including STD and ISD Code) | |

### 3. Enterprise Name

| | |
|---|---|
| 3.1 Name of the Enterprise | |
| 3.2 Type of Enterprise | |
| 3.3 Nature of Enterprise | |
| 3.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 3.5 PAN | |
| 3.6 GST No | |
| 3.7 GST Certificate | |

## 4. Enterprise Location Details

| | | | |
|---|---|---|---|
| 4.1 | Plot/Survey No. | | |
| 4.3 | City/Town | | |
| 4.5 | Mandal | | |
| 4.7 | Email ID | | |

| | | |
|---|---|---|
| 4.2 | Street/Village Name | EMC list dropdown |
| 4.4 | District | |
| 4.6 | Pin Code | |
| 4.8 | Telephone Number | |

## 5. Enterprise Information

| | |
|---|---|
| 5.1 Sector of Enterprise | |
| 5.3 Total Investment (Plant & Machinery) (in INR lakhs) | |
| 5.5 Type of Registration | |
| 5.7 Date of Registration (DD/MM/YYYY) | |
| 5.9 Date of Commencement of Commercial Production (DD/MM/YYYY) | |
| 5.10.a Date of Lease/Sale Agreement/Sale Deed (DD/MM/YYYY) | |

| | |
|---|---|
| 5.2 Type of Enterprise | |
| 5.4 Category of Enterprise | |
| 5.6 Registration Number | |
| 5.8 Major Line of Activity | |
| 5.9 Type of Land | |
| 5.10.Lease applicable till (DD/MM/YYYY) | |

## 6. Fixed Capital Investment details

| S. No. | Nature of Assets | New Enterprise | Investment Amount (in Lakhs) |
|---|---|---|---|
| 1 | Land | | |
| 2 | Buildings | | |
| 3 | Plant & Machinery | | |
| 4 | Total | | |

For expansion/ diversification, additional fields include expansion/diversification investment amount & % increase (auto-calculated on initial investment amount).

## 7. Financing of Enterprise

| Financing of Enterprise | Bank and NBFC / Self-financed |
|---|---|
| | |

| Enter Financial Institute Details | |
|---|---|
| Bank Name | |
| IFSC Code | |
| Bank Address | (auto populated based on IFSC Code) |
| Bank Proof | (Passbook/ Cancelled Cheque Leaf) |
| Account Number | |
| Loan Sanctioned Amount | |
| Date of Sanction | |

(Can add multiple banks)

| Details of Financial Institutions | | | | | | |
|---|---|---|---|---|---|---|
| S.No | Bank Name | Bank Address | Proof | Account No. | Loan Sanctioned | Date of Sanction |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | (in INR) | |
| Auto populated based on above details | | | | | | |

Upon clicking each bank:

| S.No | Date of disbursement of term loan | Loan Amount disbursed (in INR) | Remarks |
|---|---|---|---|
| | | | |
| | | | |

1) **Is moratorium period applicable:** Yes/No
2) **Rate of Interest:**
3) **Repayment Installment type:** Monthly/ Quarterly/ Semi-Annual/ Annual
4) **Total No. of Installments:**
5) **Projected Installment Amount:**

| **Date** | **Outstanding Term Loan due after repayment of installment** | **Installment No** | **Interest Payable as per projected installment (in INR) (diminishing the principal amount)** | **Interest paid by the unit to the financial institution during the period** | **Eligible Interest Amount** | **Eligible Rate of interest per annum** | **Eligible amount applicable for subsidy** | **Eligible % as per application date** | **Final Eligible Amount of Reimbursement** |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

## 8. Documents to be uploaded

a. Interest Paid Certificate
b. Loan Disbursement Certificate
c. Bank Certificate on Status of Loan
d. Loan agreement
e. Bank certified loan account statement
f. Annual audited financial statements for the project
g. Professional tax/ EPF proof

h. Bank certificate for proof of salary disbursement for entire claim period
i. 3rd party verification report for proof of employment (CII/ any other industry body approved by CCITEI)
j. Valuation of eligible project costs by certified Chartered Engineer and Chartered Accountant
k. Project cost valuation by financial institutions funding the project
l. Consent for operations

For the above certificates, we shall approve standard certificates issued by bank on its official letterhead.

**9. Project Cost, Loan Sanctions and Release, Assets Acquired (in Lakhs) (Only for Banks & NBFCs)**

| Nature of Asset | Approved Project Cost | Quantum of Loan Sanctioned | Enterprise Share | Loan Received | Assets Acquired to the extent of Loan Released | Assets which form Part of approved Project Cost, but loan was not drawn | Total acquired. |
|---|---|---|---|---|---|---|---|
| Land | | | | | | | |
| Buildings | | | | | | | |
| Plant & M/c. | | | | | | | |
| Machinery contingencies | | | | | | | |
| Erection | | | | | | | |
| Technical know-how, feasibility study | | | | | | | |
| Working capital | | | | | | | |
| **Total** | | | | | | | |

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility for the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith

repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.

3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.
7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.
8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum with interest as specified by the CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office seal:

Date :

## FORM 6 - SGST REIMBURSEMENT CLAIM FORM

**FORM – 6**

**SGST Reimbursement Claim Form**

### 1. Personal Details

| | | |
|---|---|---|
| 1.1 Promoter's/ Managing Director's Name | Mr./ Ms. / Mrs. | |
| 1.2 Father's/Husband's Name | C/O/ W/O S/O D/O | |
| 1.3 Aadhaar Number | | |
| 1.4 Mobile Number | | |

### 2. Office Address

| | |
|---|---|
| 2.1 Plot/ Survey No. | |
| 2.2 City/ Town | |
| 2.3 State | |
| 2.4 Pin Code | |
| 2.5 Fax | |

| | |
|---|---|
| 2.6 Street/ Village Name | |
| 2.7 Country | |
| 2.8 District | |
| 2.9 Email ID | |
| 2.10 Telephone Number (Including STD and ISD Code) | |

### 3. Enterprise Name

| | |
|---|---|
| 3.1 Name of the Enterprise | |
| 3.2 Type of Enterprise | |
| 3.3 Nature of Enterprise | |
| 3.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 3.5 PAN | |
| 3.6 GST No | |
| 3.7 GST Certificate | |

### 4. Enterprise Location Details

| | | | |
|---|---|---|---|
| 4.1 | Plot/Survey No. | | |
| 4.3 | City/Town | | |
| 4.5 | Mandal | | |
| 4.7 | Email ID | | |

| | | |
|---|---|---|
| 4.2 | Street/Village Name | EMC list dropdown |
| 4.4 | District | |
| 4.6 | Pin Code | |
| 4.8 | Telephone Number | |

## 5. Enterprise Information

| | | | |
|---|---|---|---|
| 5.1 Sector of Enterprise | | 5.2 Type of Enterprise | |
| 5.3 Total Investment (Plant & Machinery) (in INR lakhs) | | 5.4 Category of Enterprise | |
| 5.5 Type of Registration | | 5.6 Registration Number | |
| 5.7 Date of Registration (DD/MM/YYYY) | | 5.8 Major Line of Activity | |
| 5.9 Date of Commencement of Commercial Production (DD/MM/YYYY) | | 5.9 Type of Land | |
| 5.10.a Date of Lease/Sale Agreement/Sale Deed (DD/MM/YYYY) | | 5.10.Lease applicable till (DD/MM/YYYY) | |

## 6. Fixed Capital Investment details

| S. No. | Nature of Assets | New Enterprise | Investment Amount (in Lakhs) |
|---|---|---|---|
| 1 | Land | | |
| 2 | | | |
| 3 | Plant & Machinery | | |
| 4 | Total | | |

For expansion/ diversification, additional fields include expansion/diversification investment amount & % increase (auto calculated on initial investment amount).

## 7. GST Paid (in INR)

| Nature of GST Paid | Month | (INR) |
|---|---|---|
| (1) | (2) | (3) |
| SGST | | |
| CGST | | |
| IGST | | |
| Total GST | | |

| | | | |
|---|---|---|---|
| 6 | Sales Tax Regn. No & Date APGST | | |
| 7 | Installed capacity of the existing Enterprise as certified by the financial institution/ chartered | | |
| 8 | SGST reimbursement already availed by Enterprise from the Date of Commencement of Production. | 1st year(20 –20) | INR |
| | | 2nd year(20 –20) | INR |
| | | 3rd year(20 –20) | INR |
| | | 4th year(20 –20) | INR |
| | | 5th year(20 –20) | INR |
| | | 6th year(20 –20) | INR |
| | | 7th year(20 –20) | INR |
| | | Total | INR |
| 9 | Claim application submitted by the Enterprise/Industry for the Year: | | |
| 10 | Net SGST accrued to the state during the year as certified by Commercial Tax Department | INR | |
| 11 | **100% Reimbursement amount claimed by the Enterprise** | **INR** | |

**8. Documents to be uploaded**

a. GSTR-3B and GSTR-2A (as amended by the Government of India from time to time) for reimbursement of Net SGST.
b. Audited annual financial statements for the project
c. 3rd party verification report for proof of employment (CII/ any other industry body approved by CCITEI)
d. Valuation of eligible project costs by certified Chartered Engineer and Chartered Accountant
e. Project cost valuation by financial institutions funding the project
f. Consent for operations
g. Net SGST accrued to the state and being claimed by the company, certified by the Revenue (Commercial Tax) department
h. Bank certificate for proof of salary disbursement for entire claim period

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.

2. I am authorized to file this application and I will take full responsibility for the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.

3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.

4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.

5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.

6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.

7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.

8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum with interest, as specified by the CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office seal:

Date :

## FORM 7 - TRANSPORT SUBSIDY CLAIM FORM

**FORM – 7**

**Transport Subsidy Claim Form**

### 1. Personal Details

| | | |
|---|---|---|
| 1.1 Promoter's/ Managing Director's Name | Mr./ Ms. / Mrs. | |
| 1.2 Father's/Husband's Name | C/O/ W/O S/O D/O | |
| 1.3 Aadhaar Number | | |
| 1.4 Mobile Number | | |

### 2. Office Address

| | |
|---|---|
| 2.1 Plot/ Survey No. | |
| 2.2 City/ Town | |
| 2.3 State | |
| 2.4 Pin Code | |
| 2.5 Fax | |

| | |
|---|---|
| 2.6 Street/ Village Name | |
| 2.7 Country | |
| 2.8 District | |
| 2.9 Email ID | |
| 2.10 Telephone Number (Including STD and ISD Code) | |

### 3. Enterprise Name

| | |
|---|---|
| 3.1 Name of the Enterprise | |
| 3.2 Type of Enterprise | |
| 3.3 Nature of Enterprise | |
| 3.4 PAN | |
| 3.5 GST No | |
| 3.6 GST Certificate | |

## 4. Enterprise Location Details

| | | | | | |
|---|---|---|---|---|---|
| 4.1 | Plot/Survey No. | | 4.2 | Street/Village Name | (EMC list /Dropdown) |
| 4.3 | City/Town | | 4.4 | District | |
| 4.5 | Mandal | | 4.6 | Pin Code | |
| 4.7 | Email ID | | 4.8 | Telephone Number | |

## 5. Employment Information (Full-time Employees for each component of the project to be shown separately)

| Employment Category | Male (No's) | Female (No's) | Total (No's) |
|---|---|---|---|
| Management & Staff | | | |
| Supervisors | | | |
| Workers | | | |
| Third party | | | |
| **Total** | | | |

## 6. Details of Domestic Transportation Cost (on eligible items with clear breakup)

| S. No. | Month | Financial Year | Transportation Cost (in INR) |
|---|---|---|---|
| | | | |

## 7. Details of Cost incurred on import of manufacturing equipment on relocation:

Relocation of industry: (Yes /No)

Original Location: (Country / State / location)

First Time Claim (Yes / No)

| S. No. | Plant / Machinery Details | Month | Financial Year | FOB Value (in INR) | CIF Value (in INR) | Insurance Cost (in INR) | Freight Cost (in INR) |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

**8. Total Eligible Incentive**

| S. No. | Parameter | Value |
|---|---|---|
| 1 | Total Cost of Domestic Transport | |
| 2 | Total Cost incurred on import of manufacturing equipment on relocation | |
| 3 | Total Eligible Incentive on Domestic Transport | |
| 4 | Total Eligible Incentive on import of manufacturing equipment on relocation | |

**9. Bank Details (for incentives disbursement)**

| Type of Account | Bank Name | Branch | IFSC Code | Account No. | Re-enter Account No. | Upload Canceled cheque leaf |
|---|---|---|---|---|---|---|
| | | | | | | |

**10. Documents to be uploaded:**

a. Annual audited financial statements
b. e-Way bills
c. Purchase Order, invoice and goods receipt note for equipment purchase
d. Customs/ duty clearance receipts for imported equipment
e. Valuation of imported equipment certified by a Chartered Engineer/ customs
f. Original logistics invoices along with proof of payment of such bills (bank statement/ payment receipt)
g. Consent for operations
h. Professional tax/ EPF proof
i. 3rd party verification report for proof of employment (CII/ any other industry body approved by CCITEI)

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility of the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information

given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.

3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.
7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.
8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum with interest, as specified by the CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office seal:

Date :

## FORM 8 - PRODUCTION LINKED INCENTIVE CLAIM FORM

**FORM – 8**

**Production Linked Incentive Claim Form**

### 1. Personal Details

| | | |
|---|---|---|
| 1.1 Promoter's/ Managing Director's Name | Mr./ Ms. / Mrs. | |
| 1.2 Father's/Husband's Name | C/O/ W/O S/O D/O | |
| 1.3 Aadhaar Number | | |
| 1.4 Mobile Number | | |

### 2. Office Address

| | |
|---|---|
| 2.1 Plot/ Survey No. | |
| 2.2 City/ Town | |
| 2.3 State | |
| 2.4 Pin Code | |
| 2.5 Fax | |

| | |
|---|---|
| 2.6 Street/ Village Name | |
| 2.7 Country | |
| 2.8 District | |
| 2.9 Email ID | |
| 2.10 Telephone Number (Including STD and ISD Code) | |

### 3. Enterprise Name

| | |
|---|---|
| 3.1 Name of the Enterprise | |
| 3.2 Type of Enterprise | |
| 3.3 Nature of Enterprise | |
| 3.4 Category of Enterprise | (General / SC / ST / BC / Women / MSE) |
| 3.5 PAN | |
| 3.6 GST No | |
| 3.7 GST Certificate | |

## 4. Enterprise Location Details

| | | | | | |
|---|---|---|---|---|---|
| 4.1 | Plot/Survey No. | | 4.2 | Street/Village Name | (EMC list /Dropdown) |
| 4.3 | City/Town | | 4.4 | District | |
| 4.5 | Mandal | | 4.6 | Pin Code | |
| 4.7 | Email ID | | 4.8 | Telephone Number | |

## 5. Employment Information (Full-Time Employees for each component of the project to be shown separately)

| Employment Category | Male (No's) | Female (No's) | Total (No's) |
|---|---|---|---|
| Management & Staff | | | |
| Supervisors | | | |
| Workers | | | |
| Third party | | | |
| **Total** | | | |

## 6. Details of Land Purchased

| S. No. | Area (in sqm) | Value as per approved project cost (in INR) | Purchase Value (in INR) | Stamp Duty (in INR) | Registration Fees (in INR) | Building Plinth Area (in Sqm.) | Eligible Value of Land (in INR) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## 7. Details of Factory Building

| S.No | Item | Actual Cost as per Civil Engineer Certificate | Cost as per APSFC Rates | Calculation Details as per APSFC Rates |
|---|---|---|---|---|
| 1 | Main factory shed | | | |
| 2 | Raw material and finished products godowns | | | |
| 3 | Office room and lab room | | | |
| 4 | Clean room | | | |
| 5 | Cooling water ponds | | | |
| 6 | Boiler shed and generator room | | | |
| 7 | Effluent treatment plant/ ponds etc. | | | |
| 8 | Overhead tanks, bore-wells and pump house and sump | | | |
| 9 | Fencing and gate | | | |
| 10 | Architect fees and supervision charges | | | |
| 11 | Compound wall | | | |
| 12 | Canteen | | | |
| 13 | Workers rest room | | | |
| 14 | Cycle/ vehicle stand | | | |
| 15 | Security shed | | | |
| 16 | Toilet room & sanitary fittings | | | |
| 17 | Total | | | |

**8. Documents**

| | |
|---|---|
| Civil Engineer Certificate | (Upload) |
| Approved Area Certificate by Town & Country Planning | (Auto populated) |
| Chartered Engineer Certificate for self-fabricated Machinery | (Upload) |

**9. Details of Machinery** (Auto-populated)

| S. No. | Name of the machin | Condition of Machi | Imported directl | Name of Supplier | Supplier GST Number | Date of placement of | e-way Bill No | Bill Date (DD/MM/YY YY) | Amount of the bill |
|---|---|---|---|---|---|---|---|---|---|

| | e with specifications | ne | y by entrepreneur | | | order (DD/MM/YYYY) | | | including freight, Insurance, taxes, etc. (in lakhs) |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

**10. Total Eligible Value of Fixed Capital Investment (in INR):** (Auto populated)

**Computed Cost for Land, Factory and Machinery**

| S. No. | Parameter | Value |
|---|---|---|
| 1 | Total Cost of Land | |
| 2 | Total Cost of factory, building | |
| 3 | Total Cost of machinery | |
| 4 | Total eligible Fixed Capital Investment | |

**11. Production Linked Incentive (in INR):**

| S. No. | Parameter | Value |
|---|---|---|
| 1 | Base year Revenue | |
| 2 | Current Financial Year | |
| 3 | Current Financial Year Revenue | |
| 4 | Incremental Revenue – Current Financial Year | |
| 5 | % of PLI applicable – Current Financial Year | |
| 6 | Total Incentive Applicable | |

**12. Documents to be uploaded:**

a. Annual audited financial statements of the project for base year and claim year
b. GST returns for base year and claim year
c. Consent for operations
d. Professional tax/ EPF proof
e. Bank certificate for proof of salary disbursement for entire claim period
f. DPR submitted to IT,E&C Department
g. 3rd party verification report for proof of employment (CII/ any other body appointed by CCITEI)

**Declaration**

1. I / We hereby confirm that the contents of the claim application are true to the best of my /our knowledge.
2. I am authorized to file this application and I will take full responsibility for the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of incentive under any category are found to be disbursed in excess of the amount admissible whatsoever the reason.
3. Authorization by the other Partners/ Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under the G.O., State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of IT,E&C Department.
5. I / We shall not change the location of the whole or part of the enterprise/ industry or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6)/ eight (8) years from the DCP as applicable.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the IT,E&C Department/ APEITA within one year and furnish annual progress report and certified copy of audited accounts to the IT,E&C Department/ APEITA for a period of six (6)/ eight (8) years as applicable.
7. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.
8. In case of a wrong claim I shall repay the entire amount of concession(s) availed under the G.O. in Lump sum with interest, as specified by the CCITEI.
9. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R. Act 1864

Place:

Signature of Authorized Person with name Designation & Firm/ Office seals:

Date: